IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 17TH JULY 2007 / 26TH ASHADHA 1929

WP(C).No. 5501 of 2007(E)

PETITIONER:

M/S. URBAN STANISLAUS AND CO.,
KOLLAM, REPRESENTED BY ITS MANAGING PARTNER,
VICTOR OLAV FERNANDEZ.

BY ADV. SRI.PREMJIT NAGENDRAN

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE, KOLLAM.

2. THE DISTRICT COLLECTOR,
KOLLAM.

3. THE VILLAGE OFFICER,
MUNDAKKAL.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 17/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: PHOTOCOPY OF ORDER NO.STA. 763/05 & 764/05 DT.8.12.2005 ISSUED BY THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, KOLLAM.

P2: PHOTOCOPY OF DECISION OF THE HON'BLE HIGH COURT OF KERALA IN 12 KTR 133- P.K.DAMODARAN V. STATE OF KERALA DT.26.2.2003.

P3: PHOTOCPY OF ORDER NO.1201-0869/2001-2002 DT.6.3.2006 ISSUED BY R1.

P4: .DO. /2002-2003 .DO.

P5: PHTOCOPY OF LETTER NO.1201-0869/2001-2002 DT.26.12.2006 ISSUED BY R1.

P6: .DO. /2002-2003 .DO.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.5501 of 2007

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Dated this the 17th day of July, 2007.

JUDGMENT

The grievance of the petitioner is that inspite of specific direction to the assessing authority by the appellate authority in Ext.P1 order to reconsider petitioner's challenge against demand of interest, the assessing authority has not considered it in revised assessments issued as Exts.P3 and P4. On going through the revised orders, I find the Assessing Officer has not discussed question of interest. Even though Government Pleader stated that officer has revised assessments on interest in rectification proceedings, copies are not produced in court. If rectified orders are issued, it is for the petitioner to collect the orders and file appeal if there is a further grievance. However, if revised orders are not rectified considering interest, there will be direction to the Assessing Officer to pass orders on the interest issue through rectification proceedings within three weeks from today. The petitioner will produce copy of this judgment and appear before the first respondent for compliance. Stay granted will continue for another six weeks and thereafter recovery will be based on rectified orders.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms